

PROCLAMATION
BY THE
Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I disapprove, and am vetoing and filing with the Secretary of State House Bill 865.

This Bill authorizes the Comptroller of Public Accounts to direct a sheriff to seize and sell personal property owned by a taxpayer for the payment of taxes which the Comptroller's records reflect to be delinquent. While the Bill does provide for notice to the taxpayer before the property is seized and sold and affords the taxpayer the machinery by which he can temporarily delay or restrain the sale, the action under this Bill can be initiated by the Comptroller without any final court judgment that the taxes are owed. Moreover, even though the Attorney General is charged with the constitutional responsibility of representing the State of Texas and all of its officers and departments, the Comptroller is not required to seek the Attorney General's advice and the Attorney General is not required to participate in the legal proceedings to seize and sell the property for payment of taxes.

I recognize full well that our existing laws authorize this type of procedure for collection of delinquent sales taxes. But I also disagree with this authorized procedure. There is no justification to extend it to the collection of all taxes. I hold the view that all legal proceedings participated in by any state officer, state agency, or state department should be under the direction of the Attorney General. I am opposed to the institution of proceedings to seize and sell property of any citizen when there has been no judgment entered by any court in this state and where the lawyer for the agency involved does not participate.

House Bill 865 was received in the Governor's Office on May 27, 1967, less than 10 days prior to the adjournment of the Regular Session of the 60th

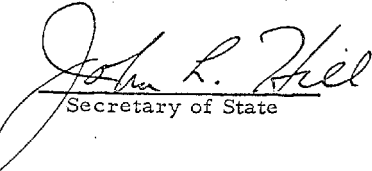
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Legislature, and in accordance with Article IV, Section 14 of the Constitution of Texas, the Bill, together with this Proclamation, is filed with the Secretary of State.

IN TESTIMONY WHEREOF, I
have hereunto signed my name
officially and caused the seal
of State to be affixed hereto at
Austin this day of June,
1967.


Governor of Texas

By the Governor:


Secretary of State